

(b) A copy of a record and a transcript from a record or proceeding of the Comptroller General, that the Comptroller General or Deputy Comptroller General certifies under seal, shall be admitted as evidence with the same effect as a copy or transcript referred to in section 1733 of title 28.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 889.)

HISTORICAL AND REVISION NOTES

Table with 3 columns: Revised Section, Source (U.S. Code), Source (Statutes at Large). Rows for 704(a) and 704(b).

In the section, the words "Comptroller General" are substituted for "General Accounting Office" for consistency.

In subsection (a), the word "agency" is substituted for "departments and establishments" because of section 701 of the revised title.

In subsection (b), the word "record" is substituted for "books, records, papers, or documents" for consistency in the revised title and with other titles of the United States Code.

SUBCHAPTER II—GENERAL DUTIES AND POWERS

§ 711. General authority

The Comptroller General may—

(1) prescribe regulations to carry out the duties and powers of the Comptroller General;

(2) delegate the duties and powers of the Comptroller General to officers and employees of the General Accounting Office as the Comptroller General decides is necessary to carry out those duties and powers;

(3) regulate the practice of representatives of persons before the Office; and

(4) administer oaths to witnesses when auditing and settling accounts.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 889.)

HISTORICAL AND REVISION NOTES

Table with 3 columns: Revised Section, Source (U.S. Code), Source (Statutes at Large). Rows for 711.

In clause (1), the words "may . . . prescribe regulations to carry out the duties and powers of the Comptroller General" are substituted for "shall make such rules and regulations as may be necessary for carrying on the work of the General Accounting Office" in 31:52(d) for consistency.

In clause (2), the word "delegate" is substituted for "direct" in 31:52-1, and the words "officers and employees" are substituted for "personnel", and 31:52(c) is omitted, for consistency in the revised title and with other titles of the United States Code.

In clause (3), the words "rules and" in 31:52(d) are omitted as surplus. The words "representatives of persons" are substituted for "attorneys" for clarity and consistency in the revised title.

In clause (4), the words "in any case in which they may deem it necessary for the due" in 31:117 are omitted

as surplus. The words "auditing and settling" are substituted for "examination" for consistency. The words "with which they shall be charged" are omitted because of the restatement.

§ 712. Investigating the use of public money

The Comptroller General shall—

(1) investigate all matters related to the receipt, disbursement, and use of public money;

(2) estimate the cost to the United States Government of complying with each restriction on expenditures of a specific appropriation in a general appropriation law and report each estimate to Congress with recommendations the Comptroller General considers desirable;

(3) analyze expenditures of each executive agency the Comptroller General believes will help Congress decide whether public money has been used and expended economically and efficiently;

(4) make an investigation and report ordered by either House of Congress or a committee of Congress having jurisdiction over revenue, appropriations, or expenditures; and

(5) give a committee of Congress having jurisdiction over revenue, appropriations, or expenditures the help and information the committee requests.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 889.)

HISTORICAL AND REVISION NOTES

Table with 3 columns: Revised Section, Source (U.S. Code), Source (Statutes at Large). Rows for 712(1) through 712(5).

In clause (1), the words "at the seat of government or elsewhere" are omitted as surplus.

In clause (2), the words "estimate the cost to the United States Government of complying with each restriction on expenditures" are substituted for "make a full and complete study of restrictions . . . limiting the expenditure therein with a view to determining the cost to the Government incident to complying with such restrictions", and the word "desirable" is substituted for "necessary or desirable", to eliminate unnecessary words.

In clause (3), the words "executive agency" are substituted for "agency in the executive branch of the Government (including Government corporations)" because of section 102 of the revised title.

In clause (4), the words "committee of Congress" are substituted for "committee of either House" for consistency.

In clause (5), the words "at the request of any such committee, direct assistants from his office" are omitted as surplus.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 719 of this title.

§ 713. Audit of Internal Revenue Service and Bureau of Alcohol, Tobacco, and Firearms

(a) Under regulations of the Comptroller General, the Comptroller General shall audit the In-

ternal Revenue Service and the Bureau of Alcohol, Tobacco, and Firearms, of the Department of the Treasury. An audit under this section does not affect a final decision of the Secretary of the Treasury under section 6406 of the Internal Revenue Code of 1986 (26 U.S.C. 6406).

(b)(1) To carry out this section and to the extent provided by and only subject to section 6103 of the Internal Revenue Code of 1986 (26 U.S.C. 6103)—

(A) returns and return information (as defined in section 6103(b) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(b)) shall be made available to the Comptroller General; and

(B) records and property of, or used by, the Service or the Bureau, shall be made available to the Comptroller General.

(2) At least once every 6 months, the Comptroller General shall designate each officer and employee of the General Accounting Office by name and title to whom returns, return information, or records or property of the Service or the Bureau that can identify a particular taxpayer may be made available. Each designation or a certified copy of the designation shall be sent to the Committee on Finance of the Senate, the Committee on Ways and Means of the House of Representatives, the Committee on Governmental Affairs of the Senate, the Committee on Government Operations of the House, the Joint Committee on Taxation, the Commissioner of Internal Revenue, and the Director of the Bureau.

(3) Except as expressly provided by law, an officer or employee of the Office may make known information derived from a record or property of, or in use by, the Service or the Bureau that can identify a particular taxpayer only to another officer or employee of the Office whose duties or powers require that the record or property be made known.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 889; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
713(a)	31:67(d)(1).	Sept. 12, 1950, ch. 946, 64 Stat. 832, § 117(d)(1)-(3); added Oct. 7, 1977, Pub. L. 95-125, § 1, 91 Stat. 1104.
713(b)(1) ..	31:67(d)(2)(1st sentence less proviso).	
713(b)(2) ..	31:67(d)(3).	
713(b)(3) ..	31:67(d)(2)(1st sentence proviso, last sentence).	

In subsection (a), the words “rules and” and “findings or” are omitted as surplus. The words “or his delegate” are omitted as unnecessary because of sections 301(b) and 321(a)(2) of the revised title.

In subsection (b)(1), before clause (A), the words “To carry out” are substituted for “For the purposes of, and to the extent necessary in, making the audits required by”, and the word “only” is substituted for “but notwithstanding the provisions of any other law”, to eliminate unnecessary words. The words “the requirements imposed by” are omitted as surplus. The words “Comptroller General” are substituted for “representatives of the General Accounting Office” for consistency. In clause (B), the word “records” is substituted for “books, accounts, financial records, reports, files, papers” for consistency in the revised title and with

other titles of the United States Code. The words “other” and “things” are omitted as surplus.

In subsection (b)(2), the words “in writing” and “pursuant to the provisions of paragraph (2) of this subsection” are omitted as surplus. The words “records or property of the Service or the Bureau” are substituted for “any information described in clause (B) of such paragraph (2)” for clarity. The words “in a form . . . be associated with or otherwise . . . directly or indirectly”, “such written”, and “promptly” are omitted as surplus.

In subsection (b)(3), the words “divulge . . . in any manner whatever to any person” are omitted as surplus. The words “information derived from a record or property of, or in use by, the Service or the Bureau” are substituted for “any information described in clause (B)” for clarity and consistency. The words “in a form . . . be associated with or otherwise . . . directly or indirectly” are omitted as surplus. The word “powers” is substituted for “responsibilities” for consistency. The words “that the record or property be made known” are substituted for “such disclosure” for clarity. The text of 31:67(d)(2)(last sentence) is omitted as surplus.

AMENDMENTS

1986—Subsecs. (a), (b)(1). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954” wherever appearing.

CHANGE OF NAME

Committee on Government Operations of House of Representatives treated as referring to Committee on Government Reform and Oversight of House of Representatives by section 1(a) of Pub. L. 104-14, set out as a note preceding section 21 of Title 2, The Congress. Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 719 of this title; title 26 section 6103.

§ 714. Audit of Financial Institutions Examination Council, Federal Reserve Board, Federal reserve banks, Federal Deposit Insurance Corporation, and Office of Comptroller of the Currency

(a) In this section, “agency” means the Financial Institutions Examination Council, the Federal Reserve Board, Federal reserve banks, the Federal Deposit Insurance Corporation, the Office of the Comptroller of the Currency, and the Office of Thrift Supervision.

(b) Under regulations of the Comptroller General, the Comptroller General shall audit an agency, but may carry out an onsite examination of an open insured bank or bank holding company only if the appropriate agency has consented in writing. Audits of the Federal Reserve Board and Federal reserve banks may not include—

(1) transactions for or with a foreign central bank, government of a foreign country, or nonprivate international financing organization;

(2) deliberations, decisions, or actions on monetary policy matters, including discount window operations, reserves of member banks, securities credit, interest on deposits, and open market operations;

(3) transactions made under the direction of the Federal Open Market Committee; or